

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

Criminal No. 06-10088-RCL

UNITED STATES OF AMERICA

v.

STEVEN R. BELANGER
ROBERT J. BELANGER

REPORT AND RECOMMENDATION RE:
MOTION TO DISMISS COUNT I (DOCKET ENTRY # 36);
MOTION TO DISMISS COUNTS II AND III
(DOCKET ENTRY # 37)

March 31, 2008

BOWLER, U.S.M.J.

Pending before this court are two motions to dismiss filed by defendant Robert J. Belanger ("Robert Belanger") and his son, defendant Steven R. Belanger ("Steven Belanger"). After conducting a hearing on March 11, 2008, this court took the motions (Docket Entry ## 36 & 37) under advisement.

PROCEDURAL BACKGROUND

On April 5, 2006, an Indictment issued charging Steven Belanger with two counts of filing false individual income tax returns for the years 1999 and 2000 in violation of 26 U.S.C. § 7206(1). The Indictment charged Steven Belanger with under reporting on Schedule C the gross receipts of a sole proprietorship he owned and operated, Number One Foundations.

On April 5, 2007, a Superseding Indictment issued against

*Report and Recommendation accepted and
adopted. J/M Gorton, USDJ 11/24/08*